Sweden

Overview of CbC reporting requirements

Sweden has fully implemented the BEPS Action 13 (CbC reporting) minimum standard and meets all of the terms of references.

First reporting fiscal year: Commencing on or after 1 January 2016

Consolidated group revenue threshold: SEK 7 billion

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: Yes

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2017/2018

Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	None.
Exchange of information framework	None.
Appropriate use	None.

The domestic legal and administrative framework

Sweden confirms that its rules have not changed and continue to be applied effectively. Sweden continues to meet all terms of reference.[1]

The exchange of information framework

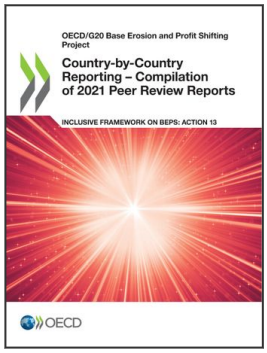
Sweden confirms that its rules have not changed and continue to be applied effectively. Sweden continues to meet all terms of reference.

Appropriate use of CbC reports

Sweden confirms that its rules have not changed and continue to be applied effectively. Sweden continues to meet all terms of reference.

Notes

[1] Sweden's 2017/2018 peer review included a monitoring point relating to the conditions under which local filing may be required (paragraph 8 (c) iv. b) of the terms of reference). This monitoring point remains in place.



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